

Panaji, 13th June, 1974 (Jyaishta 23, 1896)

SERIES I No. 11

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN
AND DIU

Finance Department (Revenue)

Notification

Special Department

Fin(Rev)/2-36/AR/14/74

Notification

OSD/RRVS/41/66-II

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs, letter No. F.7(11)/62-Goa dated 25th July, 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules amending the Goa Government, Directorate of Education class III (non-ministerial, non-gazetted) posts Recruitment Rules, 1973 issued under Notification of even number dated 29th January, 1973 and published in the Official Gazette Series I, No. 46 dated 15th February, 1973 namely: —

1. *Short title and commencement.* — (i) These rules may be called the Goa Government, Directorate of Education, Class III (non-ministerial, non-gazetted) posts Recruitment (Second Amendment) Rules, 1974.

(ii) They shall come into force at once.

2. In the schedule attached to the said Notification against the posts of Head Masters in Government Primary Schools, appearing at serial No. 2.

(i) for the existing entry in column 5 substitute:

“non-selection”.

(ii) for the existing entry in column 11 substitute:

“Promotion: Primary teachers with Training Certificate/Diploma and at least 5 years of continuous service in the grade, put in after training.

By order and in the name of the Administrator of Goa, Daman and Diu.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 3rd June, 1974.

The following draft amendment which is proposed to be made to the Goa, Daman and Diu Sales Tax Rules, 1964, is hereby published for general information. Notice is hereby given that the said draft amendment will be taken into consideration by the Government on the expiry of thirty days from the date of publication of this notification in the Official Gazette.

All objections and suggestions to the draft amendment may be forwarded to the Under Secretary to the Government of Goa, Daman and Diu, Finance Department, Secretariat, Panaji, before the expiry of thirty days from the date of publication of this notification in the Official Gazette, so that they may be taken into consideration at the time of finalisation of the proposed amendment.

DRAFT AMENDMENT

In exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964, (4 of 1964), and all other powers enabling it in that behalf, the Government of Goa, Daman and Diu hereby makes as follows the eleventh amendment to the Goa, Daman and Diu Sales Tax Rules, 1964, namely: —

1. *Short title and commencement.* — (1) These rules may be called the Goa, Daman and Diu Sales Tax (Eleventh Amendment) Rules, 1974.

(2) They shall come into force at once.

2. *Amendment of rule 2.* — In rule 2 of the Goa, Daman and Diu Sales Tax Rules, 1964 (hereinafter referred to as the “principal rules”), —

(1) for clause (b), the following shall be substituted, namely: —

“(b) ‘agent’ means a person authorised in writing by a dealer or by any other person who is entitled or required to attend before any authority in connection with any proceeding under the Goa, Daman and Diu Sales Tax Act, 1964 and/or the rules made thereunder”;

(2) in sub-clause (iii) of clause (c), for the expression “in relation to an ex-territory dealer”, the expression “in relation to a non-resident dealer”, shall be substituted;

(3) the clause (e) shall be deleted;

(4) for clause (k), the following shall be substituted, namely:—

“(k) ‘place of business’ means any place where a dealer sells or manufactures for sale any goods or keeps his books of accounts, and/or documents relating to purchases and sales, or a warehouse, a godown or other place where a dealer stores his goods”;

(5) for clause (l), the following shall be substituted, namely:—

“(1) ‘Quarter’ in relation to the year defined in clause (n) of section 2 of the Act, means—

(i) in relation to the financial year, the period of three months ending on the 30th June, 30th September, 31st December or 31st March; and

(ii) in relation to any other year, in respect of which the dealer has declared his option in accordance with clause (n) of section 2 of the Act, each of the following periods of such year:—

(1) the period from the 1st day of such year to the last day of the third month;

(2) three months ending on the last day of the sixth month thereof;

(3) three months ending on the last day of the ninth month thereof; and

(4) the remaining period ending on the last day of the year:

Provided that when the accounting year which is other than financial year consists of an additional month whether known by the name of Adhik Maas or by any other name, the particular quarter which is comprised of such additional month shall consist of four months”.

3. Amendment of rule 3.—For rule 3 of the principal rules, the following shall be substituted, namely:—

“3. ‘Non-resident dealer’ means a dealer who has no place of business in the Territory but who sells or delivers goods in the Territory for sale therein”.

4. Insertion of new rule 3A.—After rule 3 of the principal rules, the following shall be inserted, namely:—

“3A. Processes not included in ‘manufacture’.—For the purposes of clause (f) of section 2 of the Act, ‘manufacture’ shall not include the following manufactures and manufacturing processes, namely:—

(i) The decorticating, colouring, scenting, boiling, cutting, crushing or roasting of betelnuts;

(ii) The blending of different varieties of teas;

(iii) The rolling of biddies by hand;

(iv) Preparing of patravalis and dronas from leaves;

(v) Cutting of plantain leaves into sizes;

(vi) The threading of iron pipes including galvanised pipes;

(vii) The roasting or grinding of coffee and/or chicori seeds;

(viii) The preparing from betel leaves of pan, tambul, vida or patti, and

(ix) The roasting of grams into futas.

5. Amendment of rule 4.—For sub-rule (1) of rule 4 of the principal rules, the following shall be substituted, namely:—

“(1) An application for registration of a dealer under section 11, or 14 shall be made within 30 days from the date of commencement of the liability under the Act, to the Appropriate Assessing Authority. It shall be in Form S. T. I, if made by a dealer having only one place of business in the Territory, other than merely a warehouse, a godown, or other place, where he stores his goods; in Form S. T. II, if made by a dealer having more than one place of business in the Territory, other than merely a warehouse, a godown, or other place, where he stores his goods; and in Form S. T. III, if made by a non-resident dealer”.

6. Amendment of rule 5.—In rule 5 of the principal rules, —

(1) in sub-rule (1), —

(a) for clause (i), the following shall be substituted, namely:—

“(i) in Form S. T. IV, if the dealer has only one place of business in the Territory, other than merely a warehouse, a godown, or other place, where he stores his goods;”

(b) for clause (ii), the following shall be substituted, namely:—

“(ii) in Form S. T. V., if the dealer has more than one place of business in the Territory, other than merely a warehouse, godown, or other place, where he stores his goods;”

(c) for clause (iv), the following shall be substituted, namely:—

“(iv) in Form S. T. VII, if the dealer is a non-resident dealer”.

(2) in sub-rule (3), for the words and brackets «(not being merely a warehouse)», the following shall be substituted, namely:—

«(not being merely a warehouse, godown, or any other place, where a dealer stores his goods)».

(3) in sub-rule (4), for the words and brackets «(not being merely a warehouse)», the following shall be substituted, namely:—

«(not being merely a warehouse, godown, or any other place, where a dealer stores his goods)».

7. Amendment of rule 12.—In sub-rule (1) of rule 12 of the principal rules, for the expression «and the last day of October» appearing after the expression «by the last day of April» and the word «half» appearing after the expression «registered in the preceding» shall be deleted.

8. **Insertion of new rule 12A.** — After rule 12 of the principal rules, the following shall be inserted, namely: —

«12A. Exercise of option for declaring the accounting year. — The option referred to in clause (n) of section 2 of the Act to declare the year different from the financial year and with reference to which particular registered dealer maintains his accounts, shall be exercised by him within three months from the date the registration certificate is issued to him. In case no such option is exercised, the financial year will be considered in respect of the same dealer for all purposes of the Act and rules made thereunder.

Provided that in respect of the dealers already registered on the date of coming into force of these rules, the period to exercise the option to declare the year other than the financial year with reference to which their accounts are maintained, shall be of three months from that date. If no such option is exercised, the financial year will continue to be considered in respect of the same dealers for all purposes of the Act and rules made thereunder».

9. **Amendment of rule 13.** — For rule 13 of the principal rules, the following shall be substituted, namely: —

«13. Returns of turnover of sales and their periods. —

(1) Unless a different return period is fixed by or under these rules, every registered dealer shall furnish to the Appropriate Assessing Authority returns of sales in Form S. T. VIII, giving the required particulars, for each quarter of the year, within thirty days from the expiry of each quarter:

Provided that in respect of a registered dealer who has validly exercised his option to declare, in conformity with the accounts maintained, the year different from the financial year, the first return of sales, after coming into force of these rules, will cover the whole period from the end of the previous quarter for which the return had become due or had been furnished as per financial year, upto the end of the quarter of the year for which option is exercised, or the period from the date of validity of the registration certificate upto the end of the quarter of the year for which option is exercised, as the case may be.

(2) Notwithstanding the provision of sub-rule (1), the Appropriate Assessing Authority may, from time to time, for reasons to be recorded in writing, fix monthly returns of sales for a registered dealer, instead of quarterly returns.

Explanation: For the purposes of this sub-rule 'month' in respect of a registered dealer, who has validly exercised the option and declared his accounting year to be different from the financial year, shall be the month of that year.

(3) A registered dealer, for whom monthly return periods have been fixed under the preceding sub-rule, shall furnish returns of sales in Form S. T. VIII giving the required parti-

culars, for each of such months, within the first ten days of the following month.

(4) All returns of sales shall be verified and signed by the registered dealer or by a person authorised by him, and shall be furnished to the Appropriate Assessing Authority, together with the receipt for payment made in the appropriate Government Treasury of the tax due.

(5) An unregistered dealer on whom a notice has been served under sub-section (2) of section 15 of the Act, shall furnish to the Appropriate Assessing Authority, within 30 days from the date of the notice, return of sales in Form S. T. VIII giving the required particulars».

10. **Amendment of rule 15.** — For rule 15 of the principal rules, the following shall be substituted, namely: —

«15. Authority from whom declarations Form S.T. XI and S.T. XII may be obtained, the use and custody of such forms, etc. — (1) The declaration/certificate referred to in clauses (a) and (b) of the first proviso to clause (II) of sub-section (3) of section 7 of the Act shall not be given nor accepted by a dealer except in Forms S.T. XI and S.T. XII, respectively, which are not declared obsolete and invalid. Such Forms shall be obtained by the registered dealer from the Appropriate Assessing Authority, on application.

(2) The Appropriate Assessing Authority shall grant to the registered dealer, applying under sub-rule (1), such number of blank Forms as appear to him to be reasonable:

Provided that a fee of rupees two and a half shall be payable for each book of fifty Forms or a part thereof, and such fee shall be paid in court-fee stamp or stamps to be affixed to the receipt to be given by the dealer in token of having received the Forms granted by the Appropriate Assessing Authority.

(3) Before a purchasing registered dealer furnishes a declaration in Form S.T. XI or certificate in Form S.T. XII, as the case may be, to a selling dealer, in respect of every purchase made, he shall fill in all the required particulars in that Form, and shall also affix his signature in the space provided in the Form for this purpose. Thereafter, the purchasing dealer shall make over the two portions thereof marked 'original' and 'duplicate' to the selling dealer and retain the counterfoil which should be maintained for a minimum period of five years or such further period as may be prescribed by the Commissioner of Sales Tax by issue of an order:

Provided that a single declaration S.T. XI or certificate S.T. XII, as the case may be, may cover more than one transaction of purchase, if such purchases are made within a quarter of the year, and their details, namely, serial numbers of cash-memos/bills, their dates and amounts of purchases are shown in the Form, under the signature of the purchasing dealer.

(4) (a) A dealer who claims deductions from his gross turnover of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (i) or (iv) of item (a) or item (b) of clause (II) of sub-section (3) of

section 7 of the Act, shall furnish, at the time of his assessment, to the Appropriate Assessing Authority, the portion marked 'original' of the declaration in Form S.T. XI received by such dealer from the purchasing registered dealer. The Appropriate Assessing Authority may, at his discretion, also direct the selling dealer to produce for inspection the portion of the declaration marked 'duplicate'.

(b) A dealer who claims deductions from his gross turnover of sales, on the ground that he is entitled to make such deductions under the provisions of sub-items (ii) or (iii) of item (a) of clause (II) of sub-section (3) of section 7 of the Act, shall furnish, at the time of his assessment, to the Appropriate Assessing Authority, the portion marked 'original' of the certificate in Form S.T. XII received by such dealer from the purchasing registered dealer. The Appropriate Assessing Authority may, at his discretion, also direct the selling dealer to produce for inspection the portion of the certificate marked 'duplicate'.

(c) A dealer furnishing the declarations/certificates in Form S.T. XI/XII in support of his claim of deductions as provided in the above clauses (a) and (b), shall furnish, at the time of assessment, along with the same declarations/certificates, a complete list of the respective sales, giving their particulars, namely, the serial numbers of cash-memos/bills, their dates, the amount of sales and the serial numbers of declarations/certificates in Form S. T. XI/XII obtained from the purchasing registered dealers and shall also produce for verification the duplicates of the respective cash-memos/bills maintained:

Provided that the Appropriate Assessing Authority may dispense with the furnishing of the list of sales claimed for deduction, if proper record of the same sales, giving all the required particulars, is maintained by the dealer in his books of accounts and the same is produced to the satisfaction of the Appropriate Assessing Authority, at the time of the assessment.

(d) A dealer who claims deduction from his gross turnover of sales on the ground that he is entitled to make such deduction under the provision of clause (V) of sub-section (3) of section 7 of the Act, shall prove to the satisfaction of the Appropriate Assessing Authority, at the time of assessment, that the sales in question have taken place outside the Territory, or to have taken place in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956 (74 of 1956), or in the course of import of the goods into, or export of the goods out of, the Territory of India, within the meaning of section 5 of the said Central Sales Tax Act;

For the above purpose the dealer shall furnish to the Appropriate Assessing Authority the following particulars and produce in support thereof the relevant documents:—

(i) The name of the railway, port, steamer or ferry station or road transport company's office, from which the goods are despatched and the place of their delivery;

(ii) The number and the date of receipt issued by the railway, ferry or road transport company, or documents issued by Customs or Port Authorities;

(iii) The names of the consignor and consignee;

(iv) The description and quantity or weight of the goods consigned or sold, with their value; and

(v) Such other particulars as the Appropriate Assessing Authority may require.

(e) In calculating the taxable turnover, the Unit Canteens run by Offices of the Armed Forces of India, besides other deductions referred to in the Act and the Rules, may also deduct from their gross turnover the amount of sales of goods, other than liquors and alcoholic beverages, obtained from the Canteen Stores Department (India) or from the Indian Naval Canteen Service, provided that such sales are at prices fixed by the Government of India and they are shown to the satisfaction of the Assessing Authority to have been made to the members of the Armed Forces of the Indian Union stationed in this Territory.

(5) (a) Where a blank or duly completed declaration/certificate in Form S.T.XI/XII is lost, whether such loss occurs while it is in the custody of the purchasing dealer or in transit to the selling dealer, the purchasing dealer shall:

(i) immediately report the fact to the Appropriate Assessing Authority and take such other steps to issue public notice of the loss, destruction or theft, as the said Authority may direct; and

(ii) shall furnish, in respect of each form so lost, an indemnity bond to the Appropriate Assessing Authority, for such sum as the same authority may, having regard to the circumstances of the case, fix.

(b) (i) Such indemnity bond shall be furnished by the selling dealer to his Assessing Authority if a duly completed form of declaration S.T.XI or certificate S.T.XII received by him from the purchasing registered dealer is lost, whether such loss occurs while it is in his custody or while it is in transit to his Assessing Authority.

(ii) The selling dealer, after complying with the provision of the above clause (i), may demand from the purchasing registered dealer a duplicate Form for every such declaration/certificate Form so lost.

(iii) The purchasing registered dealer who issues any duplicate Form to the selling dealer, shall give the following declaration in red ink, duly signed by him, across the page of each of the three portions of the duplicate of the declaration/certificate Form:

"I hereby declare that this is the duplicate of the declaration/certificate Form S. T. XI/XII No. ... signed on ... and issued to ... who has his principal place of business at ... and who holds registration certificate No. ...".

(6) No dealer, to whom a declaration/certificate in Form S.T.XI/XII is issued by the Appropriate Assessing Authority, shall transfer the same to another person, except for the purpose of sub-section (3) of section 7 of the Act.

(7) Every declaration/certificate in Form S.T.XI/XII, obtained from the Appropriate Assessing Authority by a registered dealer, shall be kept by him in his safe custody and he shall be

personally responsible for the loss, destruction or theft of any such Form, or the loss of Government revenue, if any, resulting directly or indirectly from such loss, destruction or theft.

(8) Any unused declaration/certificate in Form S.T.XI/XII, remaining in stock with the registered dealer, on the cancellation of his registration certificate, shall be surrendered to the Appropriate Assessing Authority, within seven days of the date of receipt of the order of cancellation of the said registration certificate, or of the date of communication of such order of cancellation.

(9) A declaration/certificate in Form S.T.XI/XII in respect of which a report has been received by the Appropriate Assessing Authority under sub-rule (5) shall be valid for the purpose of sub-rule (4).

(10) The Commissioner of Sales Tax shall, from time to time, publish in the Official Gazette the particulars of the declaration/certificate in Form S.T.XI/XII in respect of which a report is received under sub-rule (5).

(11) The Commissioner of Sales Tax may, by notification, declare that the declarations/certificates in Form S.T.XI/XII of a particular series, design or colour shall be deemed as obsolete and invalid, with effect from such date, as may be specified in the notification issued and published in the Official Gazette.

(12) When a notification declaring Forms S.T.XI/XII of a particular series, design or colour, obsolete and invalid is published under sub-rule (11), all registered dealers shall forthwith surrender, within thirty days from the date of publication of the notification, to the Appropriate Assessing Authority, all unused Forms S.T.XI/XII of that series, design or colour, which may be in their possession, and shall obtain in exchange such new forms as may be substituted for the forms declared obsolete and invalid:

Provided that no new Forms S.T.XI/XII shall be issued to a registered dealer until he has rendered account of the old forms lying with him and returned the balance, if any, to the Appropriate Assessing Authority".

11. Amendment to rule 18.—For rule 18 of the principal rules, the following shall be substituted, namely:

"18. Assessment of tax and imposition of penalty.—(1) The Appropriate Assessing Authority, when he thinks it necessary, may assess a registered dealer in respect of a part of the year, if the business of the dealer is closed on account of his death or for any other reason, or when there is a change in the status of the business. The Appropriate Assessing Authority may also assess a registered dealer for a part of the year for any other good and sufficient reason.

The circumstances which necessitate the assessment of a registered dealer for a part of the year shall be recorded in writing either before or at the time of proceeding to such assessment.

(2) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a registered dealer under any of the clauses (b),

(c) and (d) of sub-section (2) or under sub-section (3) of section 17 of the Act, he shall cause to serve upon the dealer a notice in Form S.T.XIV.

(3) The Appropriate Assessing Authority, when he thinks necessary to make an assessment of tax of a dealer under provision of sub-section (5) of section 17 of the Act, he shall cause to serve upon the dealer a notice in Form S.T. XIV.

(4) A dealer who has been served with a notice referred to in sub-rules (2) and (3) may prefer an objection in writing, personally or through his authorised agent, against any contemplated levy of tax or imposition of penalty. No fee shall be payable in respect of any such objection.

(5) After considering any objection raised by the dealer or his authorised agent and any evidence produced in support thereof, the Appropriate Assessing Authority shall, after giving the dealer or his authorised agent, as the case may be, an opportunity of being heard, assess the amount of tax which he thinks is payable by the dealer, and impose upon him under the provisions of the Act a penalty to the extent to which it appears to him to be reasonable for contravention of any of the provisions of the Act.

(6) Every order of assessment shall be recorded in writing and shall be in Form S. T. XVIII and, where the Appropriate Assessing Authority determines the turnover of a dealer at a figure different from that shown in the returns of sales submitted by the dealer under the provisions of the Act and the rules made thereunder, the order shall state briefly the reasons thereof, but a failure to state reasons shall not affect the validity of the assessment order.

(7) An order imposing a penalty under the provisions of the Act, in respect of any period, may be incorporated in the order of assessment made under sub-rule (6), relating to that period".

12. Amendment of rule 20.—For rule 20 of the principal rules, the following shall be substituted, namely:—

"20. Assessment case record.—(1) All papers relevant to the making of an assessment in respect of a dealer shall be kept together and shall form an assessment case record.

(2) Assessment case records shall be preserved for 12 years".

13. Amendment of rule 21.—In sub-rule (1) of rule 21 of the principal rules, after the words "registration fee" the figure ",", shall be added and the words "cost awarded by the Tribunal" shall be inserted.

14. Amendment of rule 25.—For rule 25 of the principal rules, the following shall be substituted, namely:—

"25. Payment of tax/penalty on assessment/reassessment etc.—(1) The notice for payment, referred to in sub-section (6) of section 15 of the Act, shall be in Form S.T. XVI, if the demand is arising from the assessment of tax made under section 17 of the Act, and in Form S.T. XXI, if the demand is arising from assessment or reassessment of tax made under section 18 of the Act.

(2) The notices referred to in sub-rule (1) shall specify the date on or before which the payment of demanded amount should be made in the Appropriate Government Treasury, and the date on or before which the receipted chalan should be furnished to the Appropriate Assessing Authority, in proof of payment of the demanded amount.

(3) In cases wherein any amount is demanded by the Appropriate Assessing Authority by issue of an order other than order of assessment or of reassessment, such order shall specify the date on or before which the payment should be made, and the date on or before which the receipted chalan should be furnished to the Appropriate Assessing Authority, in proof of the demanded amount.

(4) When the chalan is furnished by the dealer or person from whom any amount is demanded, either by issue of a notice or an order, the Appropriate Assessing Authority shall cause to make the necessary entries in the office record wherever necessary, and shall place the same chalan in the assessment case record or other office record, as the case may be.

15. Amendment of rule 26.—For rule 26 of the principal rules, the following shall be substituted, namely:—

"26. Recovery of arrears.—(1) When a dealer or a person, from whom any amount of tax or penalty has been demanded by issue of a notice or order, fails to pay the demanded amount, within the time specified in the notice or order, and in case of extension of time granted for making such payment, the concerned dealer or person fails to pay the amount due within the extended date of payment, and in case of grant of facility to pay the demanded amount in instalments, the concerned dealer or person fails to pay any of the instalments on due date, the Appropriate Assessing Authority shall proceed to issue, for the purpose of recovery of the arrears from the defaulter or other person responsible for the payment, a certificate of the amount due containing the following particulars, namely:

- (a) Full name and address of the defaulter;
- (b) The name of the person or persons, if any, responsible for the payment of amount due;
- (c) The sum to be recovered;
- (d) Period to which the sum relates;
- (e) The provision of law under which the sum is recoverable as an arrear of land revenue;
- (f) The process by which the sum may be recovered;
- (g) The property against which the process may be executed;
- (h) The head of account to which the amount should be credited; and
- (i) Any other information relevant for the purpose of recovery of the arrears.

(2) The certificate referred to in sub-rule (1) shall be the basis to proceed to recover the amount due as arrears of land revenue, in case such recovery is to be effected by the officer authorised by the Government under provision of sub-section (8) of section 15 of the Act, and for the same purpose of recovery the relevant provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968, and Rules made thereunder shall be applicable.

(3) The certificate referred to in sub-rule (1) shall serve as requisition for the authority competent to make the recovery of the amount due as arrears of land revenue under the provisions contained in the Goa, Daman and Diu Land Revenue Code, 1968, and Rules made thereunder, in all cases wherein no officer is authorised by the Government to exercise the powers of a Collector under the said Goa, Daman and Diu Land Revenue Code, 1968, for the purpose of recovering the dues as arrears of land revenue.

(4) In all cases wherein the defaulter or other person responsible for the payment of the amount due is residing or is having property outside the District, the Appropriate Assessing Authority shall send the certificate referred to in sub-rule (1) to the officer authorised by the Government under sub-section (8) of section 15 of the Act, or to the Collector of the District if no officer is authorised under the said sub-section (8) of section 15 of the Act, soliciting that the same may be sent to the Collector of the other District wherein the defaulter or person responsible for the payment of the dues is residing or is having property. Such certificate shall be sent by the Appropriate Assessing Authority himself, if he is the officer authorised by the Government under the said sub-section (8) of section 15 of the Act.

Whenever the amounts of arrears recovered by the Collector of other District are remitted to the Appropriate Assessing Authority, the same Authority shall take immediate steps to enter the same amount into the Government Treasury.

(5) Certificate referred to in sub-rule (1) shall be issued in respect of each defaulter or person responsible for payment of arrears.

(6) The officer referred to in sub-rule (2) and the Authorities referred to in sub-rules (3) and (4), as the case may be, shall keep informed the Appropriate Assessing Authority about the steps taken in the matter of recovery of the arrears when such information is called for by the same Appropriate Assessing Authority, and shall report to him, as soon as the recovery is made, the amount recovered giving the particulars of the same recovery, namely, the date on which the recovery is made, the name of the Treasury wherein the amount is entered, and the date of chalan under which the amount is paid into the Treasury.

(7) On the basis of the report of payment referred to in sub-rule (6) received from the concerned Authorities, the Appropriate Assessing Authority shall cause to make the necessary entries in the assessment case record of the dealer and other office record maintained.

16. Amendment of rule 28.—For rule 28 of the principal rules, the following shall be substituted, namely:—

"28. Refund.—(1) When any refund arises from an order of assessment made under section 17, or from an order passed in appeal, revision,

or review under section 27, or reference under section 28 of the Act, and the amount to be refunded does not exceed five hundred rupees, the Appropriate Assessing Authority shall forthwith proceed to refund such amount by cash to the person concerned by issue of refund voucher in Form S.T. XVII. However, before proceeding to refund any amount to such person, the Appropriate Assessing Authority shall, firstly, verify if any amount being due by the dealer is left unpaid by him and, in such case, shall adjust, by issue of an order, the amount to be refunded towards the amount due from the dealer on the date of adjustment, and thereafter shall refund the balance, if any.

(2) When the amount of refund arising from any of the contingencies referred to in sub-rule (1) exceeds five hundred rupees, the Appropriate Assessing Authority shall obtain the sanction of the Assistant Commissioner of Sales Tax before proceeding to refund such amount. For the same purpose, he shall submit the case-record of the dealer stating full facts which have originated the refund. He will also inform if any adjustment is necessary towards the recovery of any amount due from the dealer. On receipt of the sanction order from the Assistant Commissioner of Sales Tax, the Appropriate Assessing Authority shall refund forthwith to the dealer the amount as sanctioned by the order of the Assistant Commissioner of Sales Tax, and the same refund shall be made in the same manner as is provided in sub-rule (1) in respect of refunds of amounts not exceeding five hundred rupees.

(3) (a) The refund referred to in sub-section (2) of section 19 of the Act shall not be made, unless the claim for refund is made by the dealer within 12 months from the date of assessment of Central Sales Tax in respect of declared goods, which has motivated the refund, or within 6 months from the date of any final order passed on an appeal or revision or review under section 27 or on reference under section 28 of the Act. The application for refund shall be addressed to the Assistant Commissioner of Sales Tax who will be competent to pass the necessary order, either granting the refund in whole or in part, or rejecting the same.

(b) On receipt of the application for refund referred to in the preceding clause (a), the Assistant Commissioner of Sales Tax may call the record of the dealer from the Appropriate Assessing Authority, and require the same Authority to state the matter, and inform him if any adjustment of the amount to be refunded is necessary towards the recovery of any amount due from the dealer.

(c) On receipt of the order from the Assistant Commissioner of Sales Tax granting the refund in whole or in part, the Appropriate Assessing Authority shall refund to the dealer the amount as granted by the order of the Assistant Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1) in respect of refunds referred to therein.

(4) When an order is passed by the Commissioner of Sales Tax determining that any amount of tax or penalty is unduly paid by a dealer, the Appropriate Assessing Authority, on receipt of

the same order, shall forthwith refund to the dealer the amount as determined in the said order of the Commissioner of Sales Tax, in the same manner as it is provided in sub-rule (1), for refund referred to therein".

17. Amendment of rule 40. — For sub-rule (1) of rule 40 of the principal rules, the following shall be substituted, namely: —

"(1) The orders passed by the Appellate or Revising Authorities shall supersede the orders of any subordinate authorities and shall be binding on them. Similarly, the reviewing or rectification order passed by an Authority shall supersede or modify, as the case may be, the initial order passed by the same Authority".

18. Amendment of rule 42. — For rule 42 of the principal rules, the following shall be substituted, namely: —

"42. *Escaped assessment, reassessment of tax, etc.* — (1) If the Appropriate Assessing Authority has reason to believe that any turnover of sales of any goods chargeable to tax under the Act, has, in respect of any year, escaped assessment, or has been under-assessed, or assessed at a lower rate, or that any deduction has been wrongly made, in an order of assessment made under section 17 of the Act, the Appropriate Assessing Authority shall cause to serve upon the concerned dealer within the time specified in clauses (a) or (b), as the case may be, of sub-section (1) of section 18 of the Act, a notice in Form S.T. XX, and after giving him reasonable opportunity of being heard and making such inquiries as it considers necessary, may proceed to assess or re-assess the amount of tax due from such dealer.

(2) The order of assessment or reassessment referred to in sub-rule (1) shall be made in writing in Form S.T. XVII.

(3) Along with the order of assessment or reassessment referred to in sub-rule (2), a notice in Form S.T. XXI as referred to in rule 25 for demand of tax levied and penalty imposed, if any, arising out of the said order, shall be served upon the dealer".

19. Amendment of rule 52. — For rule 52 of the principal rules, the following shall be substituted, namely: —

"52. *Authority to withdraw complaint filed by the Sales Tax Officer, Assistant Sales Tax Officer, etc.* — Any complaint for prosecution filed by the Sales Tax Officer/Assistant Sales Tax Officer/Sales Tax Inspector, with previous sanction of the Commissioner of Sales Tax, as required by sub-section (2) of section 30 of the Act, can be withdrawn either by the Commissioner himself, or under his sanction by any of the other authorities referred to in this rule".

20. Amendment of rule 54. — For rule 54 of the principal rules, the following shall be substituted, namely: —

"54. *Maintenance and period of preservation of accounts books, etc.* — (1) When the Appropriate Assessing Authority considers that the accounts maintained by a registered dealer, or by other

dealer on whom a notice has been served to furnish returns under sub-section (2) of section 15 of the Act, that such accounts are not sufficiently clear and intelligible to enable him to make a proper check of the returns of sales, he may require such dealer, by a notice in writing, to maintain such books of accounts, namely, cash book, ledger, stock register, purchase register, sales register, and such other accounts and documents, in the required manner, as it appears to the same Authority to be necessary.

In making any requirement under this sub-rule in respect of the maintenance of the accounts by the dealer, strict regard will be paid to the nature, volume, and other circumstances of his business.

(2) Every registered dealer and every dealer on whom a notice has been served under sub-section (2) of section 15 of the Act shall preserve all books of accounts, registers, and other documents including bills, cash memos, invoices, vouchers, and other documents relating to the stocks, purchases, despatches and receipts of goods, until the assessment for the relevant period is duly completed in accordance with the provisions of section 17 of the Act, and for a further period of five years, thereafter".

21. Amendment of rule 60.—In rule 60 of the principal rules—

(1) in clause (i) of sub-rule (1), for the word "Panjim" the word "Panaji" shall be substituted.

(2) in sub-rule (2) for the words "ex-Territory dealers" the words "non-resident dealers" shall be substituted.

22. Insertion of a new rule 64.—After rule 63 of the principal rules, the following shall be inserted, namely:—

"64. Use of Forms in stock.—The forms prescribed under the Goa, Daman and Diu Sales Tax Rules, 1964, amended from time to time, which are supplied to the dealers by the Sales Tax Offices, and other forms which are used by the same offices themselves, before the commencement of these rules, may continue to be so used with suitable modifications, until they are exhausted".

23. Amendment of First Schedule.—In the First Schedule appended to the principal rules,—

(i) the entry at serial No. 1 shall be deleted.

(ii) for the entries at serial Nos. 4, 5 and 6 the following shall be substituted, namely:

«4. 15(2), 15(7) rule 13(5).	Power to require any unregistered dealer to furnish returns; and power to levy interest and impose penalty, in addition to amount of arrears, in respect of any dealer.	Sales Tax Officers and Assistant Sales Tax Officers.
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5. 7, 15, 17 and 18 rule 15, 18, 25 and 42	To make an assessment / reassessment of tax and/or impose penalty, and to exercise all the powers under sections 7, 15, 17 and 18.	Sales Tax Officers and Assistant Sales Tax Officers.
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6. 20 rule 54.	Power to require any dealer to keep such accounts as may be required.	Sales Tax Officers and Assistant Sales Tax Officers».
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(iii) after the entry 9, the following shall be added, namely:

«10. 15A	In case wherein the dealer has failed to pay in time the amount of tax due or penalty imposed under the Act, power to issue notice and require a person who holds or may subsequently hold money for or on account of such dealer or from whom any amount of money is due or may become due to such dealer, to pay so much of the money as is sufficient to pay the amount due by the dealer in respect of the arrears of tax and penalty, or both, or the whole of the money when it is equal to or less than that amount.	Sales Tax Officers and Assistant Sales Tax Officers.
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24. Amendment of Second Schedule.—In the Second Schedule appended to the principal rules,—

(1) In Form S.T.III, for the words "ex-Territory dealers" wherever they occur, the words "non-resident dealers" shall be substituted.

(2) In Form S.T. IV, after the clause 3, the following shall be inserted, namely:

"3A. The dealer manufactures for sale the following classes of goods"

(3) In Form S. T. V,—

(i) in clause 1, after the expression "The Goa, Daman and Diu (Sales Tax) Act, 1964, the following shall be inserted, namely:—

"with effect from 19 ... until cancelled/up to 19 ...".

(ii) After clause 5, the following shall be inserted, namely:—

"5A The dealer manufactures for sale the following classes of goods"

(4) In Form S. T. VII, in heading, for the words "an Ex-Territory Dealer" the words "a Non-resident Dealer" shall be substituted.

(5) For Form S. T. VIII, the following shall be substituted, namely:—

«FORM S. T. VIII

Return of sales and of tax payable for the year/quarter/month ending ...

(See rule 13 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Registration Certificate No. ... Sales Tax Office ... Ward

Name of the dealer ...

Address of the dealer ...

Amount

A. Sale-prices received and receivable for goods sold, supplied, or distributed, during the return period

B. Deductions (from the above sale-prices):

(i) Cost of freight, delivery, installation, or of insurance for transit, in cases where such cost is separately charged in the cash-memo or bill, and if it is included in the above referred sale-prices

(ii) Cash discount/trade discount allowed according to the practice normally prevailing in the trade of showing it to the customer separately in the cash-memo or bill, and if it is included in the above referred sale-prices

(iii) The amount of sale-prices of goods returned within the period prescribed in rule 2A

(iv) Sales tax collected by showing it separately in the cash-memo or bill issued, if it is included in the above referred sale-prices

(v)

C. Gross Turnover (A minus B)

D. Deduction (from the above gross turnover):

(i) Turnover of tax free goods sold (Section 7(3)(I))

(ii) Turnover of goods sold to registered dealers (Section 7(3)(II):

(a) (i)

(ii)

(iii)

(iv)

(b)

(iii) Turnover of goods sold as per Section 7(3)(III). (Taxable at first point)

(iv) Turnover of goods sold to any undertaking supplying electrical energy to the public (Section 7(3)(IV))

(v) Turnover of goods sold in conditions referred to in Section 7(3)(V)

(vi) Turnover of goods sold as per Section 7(3)(VI) Amount

E. Taxable turnover (C minus D)

F. Add value of goods referred to in Section 14A

Total (E+F)

G. Amount of tax payable on the above referred taxable turnover (E+F) vide section 7(d)(a)(b)(c):

(i) At the rate of 11 paise in the rupee, calculated on Rs.

(ii) At the rate of 6 paise in the rupee, calculated on Rs.

(iii) At the rate of 3 paise in the rupee, calculated on Rs.

(iv)

(v)

Total amount of tax payable

H. Amount of tax paid

I. Number and date of the receipted chalan under which the payment is made, attached to this return in proof of payment:

DECLARATION

I, Shri... of M/s... do solemnly declare that the above statements are true to the best of my knowledge and belief.

Place ... Signature ...

Date ... (Proprietor/partner/director/Manager, etc.)

(6) In Forms ST XI and ST XII, below the the expression namely:—

"Sales Tax Office

ward" wherever they occur the expression

"R. C. No. ...

Valid from ..." shall be inserted.

(7) For the Form S. T. XIV, the following shall be substituted, namely:—

«FORM S. T. XIV

Notice under section 17 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 18 of the Goa, Daman and Diu Sales Tax Rules, 1964)

To,

... (Name and address)

...

Registration Certificate No. (if any) ...

*(a) I desire to satisfy myself that the returns of sales furnished by you in respect of the period from ... to ... are correct and complete;

*(b) You, being a registered dealer, have not furnished returns of sales in the prescribed manner/by the prescribed dates, in respect of the period(s) ...;

*(c) I have reasons to believe that you have been liable to pay tax under the Goa, Daman and Diu Sales Tax Act, 1964, in respect of the period from ... to ..., but have failed to apply for registration under section 11 of the said Act, within time prescribed;

And whereas it appears to me to be necessary to make an assessment of tax under section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, in respect of the above mentioned period(s);

You are, hereby, directed to attend in person or by an agent duly authorised in writing, at (place) ... on (date) ... at (time) ... and there *(1) to produce or cause to be produced at the said time and place, the accounts and documents specified below, for the purpose of such assessment, and any other evidence on which you rely in support of your returns of sales or in support of any objections which you may prefer:—

...
...
...

and to furnish or cause to be furnished the following information:—

...
...
...

*(2) to show cause as to why you should not be assessed under sub-section (3) of section 17 of the said Act;

*(3) to show cause as to why you should not be assessed under clause (a) of sub-section (5) of section 17 of the said Act;

*(4) you are also required to show cause, on or before the appointed date, as to why a penalty under sub-section (4) of section 17/clause (c) of sub-section (5) of section 17/section 31 and/or section 31A of the said Act, in respect of the period from ... to ... should not be imposed upon you.

(Seal) Signature ...

Place ... Designation ...

Date ... Sales Tax Office... Ward ...

* Strike out whichever is not required.

(8) In Form S. T. XVI, for the heading "Notice of assessment under section 17 of the Goa, Daman and Diu (Sales Tax), Act, 1964" the heading "Demand Notice under section 15 of the Goa, Daman and Diu Sales Tax Act, 1964" shall be substituted.

(9) For the Form S. T. XVIII, the following shall be substituted, namely:—

«FORM S. T. XVIII

Order of Assessment/Re-Assessment of Tax under Section 17/18 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 18/42 of the Goa, Daman and Diu Sales Tax Rules, 1964)

1. Registration Certificate No. ... Sales Tax Office ... Ward.
2. Year for which assessment/reassessment is made: ...
Period of assessment/reassessment from ... to ...
3. Name of the dealer:
4. Address of the dealer:
5. Location of places of business:
6. (i) Accounts books produced:
(ii) Method of accounting:
7. Sub-section of section 17/18 under which the order of assessment/reassessment is passed:

8. Date of service of notice in Form S. T. XIV/XX:—

	As in dealer's returns/as determined in assessment made under section 17	As determined under section 17/18
9. Gross turnover		
10. Deductions:		
(i) Turnover of tax free goods (Section 7(3)(I))		
(ii) Turnover of goods sold to registered dealers (Section 7(3)(II))		
(iii) Turnover of goods taxable at first point Section 7(3)(III) ...		
(iv) Turnover of goods sold to any undertaking supplying electrical energy to the public (Section 7(3)(IV))		
(v) Turnover of goods sold in conditions referred to in Section 7(3)(V)		
(iv) Turnover of goods sold to conditions referred to in Section 7(3)(VI)		
(vii)		
11. Balance		
12. Add value of goods purchased on the strength of Registration Certificate, in the event of its cancellation—Section (14A)		
13. Taxable turnover		
14. Amount of tax payable on taxable turnover—See section 7(1)(a) (b)(c):—		
(i) At the rate of 11 paise in the rupee calculated on Rs.		
(ii) At the rate of 3 paise in the rupee calculated on Rs.		
(iii) At the rate of 6 paise in the rupee, calculated on Rs.		
(iv)		
Total amount of tax payable.		
15. (i) Penalty imposed under second proviso to section 7(3)(II) ...		
(ii) Penalty imposed under sub-section (4) of section 17		
(iii) Penalty imposed under sub-section (5) of section 17		
(iv) Penalty imposed under section 31		
(v) Penalty imposed under section 31A		
(vi)		
16. Total tax and penalty payable		
17. Amount of tax already paid with returns/and after assessment under section 17		
18.		
19. Net balance due/amount paid in excess		
20. Assessment/Reassessment order:—		

(Seal)

Place: ...

Signature: ...

Assessing Authority

Date: ...

Designation: ...

Note: Strike out whichever is not necessary.

(10) In Form S. T. XIX:—

(i) in item (xi), after the words «Date of service of notice» the figures and the words «order demanding the amount» shall be inserted.

(ii) in clause (5), for the words and figures «served on him by the under section 17 of the Act» the words and figures «/reassessment/ ... served on him by the ... under section 17/18» of the Act shall be substituted.

(iii) in clause 6, for the words and figures «notice issued under section 17» the words and figures «notice issued under section 17/18 .. » shall be substituted.

(iv) in clause 8, for the words and figures «or that the assessment may be cancelled under/or remanded for reassessment» the words and figures «or that the assessment /reassessment may be cancelled and/or the case may be remanded back for fresh assessment/reassessment» shall be substituted.

(11) Form the Form S. T. XX, the following shall be substituted, namely:—

«FORM S. T. XX

Notice of Assessment/Reassessment under Section 18 of the Goa, Daman and Diu Sales Tax Act, 1964

(See rule 42 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office

No. Ward

To,

Dated the ... 19 ...

Registration Certificate No ...

Whereas I have reasons to believe that in the assessment made under section 17 of the Goa, Daman and Diu Sales Tax Act, 1964, your turnover in respect of the following sales chargeable to tax under the said Act, namely:—

...

in respect of the period from ... to ... has escaped assessment/ /been under-assessed/been assessed at a lower rate,

and

deductions of the following sales, namely:—

...

have been wrongly made from your gross turnover, in respect of the period from ... to ... You are hereby directed to attend at (place) ... at (time) ... on (date) ..., and to show cause as to why the amount of tax payable by you in respect of the said sales for the aforesaid period should not be assessed/reassessed, and to produce or cause to be produced the following documents and accounts:—

...

and to furnish or cause to be furnished the following information:—

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(12) For Form S. T. XXI, the following shall be substituted, namely:—

«FORM S. T. XXI

Notice of Demand on Assessment/Reassessment made under Section 18 of the Goa, Daman and Diu Sales Tax Act, 1964, on Rectification of Clerical or Arithmetical Mistake

(See Rules 25, 42 and 43 of the Goa, Daman and Diu Sales Tax Rules, 1964)

Sales Tax Office,

... Ward

No. ...

Dated the ... 19 ...

To,

Registration Certificate No ...

...

...

...

...

You are hereby informed that on assessment/reassessment of your turnover of sales for the period from ... to ... made under section 18 of the Goa, Daman and Diu Sales Tax Act, 1964, on rectification of clerical or arithmetical mistake, made under rule 43 of the Goa, Daman and Diu Sales Tax Rules, 1964, your taxable turnover has been redetermined and subjected to sales tax, penalty etc., as under:

A. Taxable turnover of sales rede. Rs. ...
terminated

B. (1) Tax levied ... Rs. ...
(2) Penalty imposed ... Rs. ...
Total of B(1) and B(2) ... Rs. ...
Less amount already paid ... Rs. ...
Net amount due ... Rs. ...

You are hereby directed to pay the above referred amount due of Rs. (in figures) ... Rupees (in words) ...

Treasury

Sub-Treasury

into the

Reserve Bank of India

State Bank of India

at (place) ..., on or before (date) ... and furnish the receipted chalan in proof of payment to this office, on or before (date) ..., failing which the said sum will be recoverable from you as an arrear of land revenue.

The Chalan in Form S. T. XV is enclosed for the purpose.

(SEAL)

Signature ...

Designation ...

Note: Strike out whichever is not required.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

S. S. Sukhatankar, Under Secretary, (Finance).

Panaji, 17th May, 1974.

Law and Judiciary Department

Notification

LD/Bill/15/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the Administrator of Goa, Daman and Diu on 3rd June, 1974 is hereby published for general information.

M. S. Borkar, Under Secretary (Law).

Panaji, 5th June, 1974.

(Seal)

Signature: ...

Designation: ...

Note: Strike out whichever is not required.

The Goa, Daman and Diu Diseases of Animals Act, 1974

(Act No. 9 of 1974)

ARRANGEMENT OF SECTIONS

Preamble

PART I

Preliminary

Sections

1. Short title, extent and commencement.
2. Definitions.
3. Appointment of Veterinary Surgeons and Inspectors.
4. Veterinary Surgeons and Inspectors to be Public Servants.

PART II

Eradication, Prevention and Control of Scheduled Diseases

5. Eradication of diseases in certain areas.
6. Power to prohibit or regulate import, export or transport of, holding of markets, fairs etc. and traffic in infective animals etc.
7. Establishment of quarantine stations.
8. Power to isolate infective animals and their examination.
9. Power of Veterinary Surgeon to examine animals.
10. Compensation for animals destroyed.
11. Declaration of private infected places and examination of such places by Veterinary Surgeons.
12. Declaration of public infected places.
13. Power of Government to declare infected areas.
14. Removal of animals and other things from infected area or place prohibited without licence.
15. Power to require animals etc. to be brought to infected areas.
16. Cleansing and disinfection of vessels and vehicles.
17. Power to require disinfection of infected premises, vessels or vehicles.
18. Power of Veterinary Surgeon to hold post mortem.
19. Duty of certain persons to report scheduled diseases.
20. Duty of person in-charge to isolate infected animals.
21. Keeping or grazing infective animals prohibited.
22. Bringing of infective animals in market, etc. prohibited.
23. Placing of carcass of infective animals in river, etc. prohibited.
24. Disinterring without lawful authority, carcass of animal prohibited.
25. Powers of entry and inspection.
26. Enforcement of orders and recovery of expenses.
27. Power of Inspector to decide whether or not animal is infective.
28. Penalties.
29. Penalty for placing carcass of infective animals in river etc.
30. Penalty for vexatious entry, inspection and seizure.
31. Officers bound to assist Inspectors and Veterinary Surgeons.
32. Powers of arrest and seizure.
33. Jurisdiction of Magistrates.
34. Bar of claim to compensation.
35. Officers to act subject to orders of the Government.
36. Protection of action taken under this Act.
37. Power to make Rules.
38. Power of Government to add to schedule. Schedule.

The Goa, Daman and Diu Diseases of Animals Act, 1974

(Act No. 9 of 1974) [3rd June, 1974]

An Act to provide for the eradication, prevention and control of diseases affecting animals.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:

PART I

Preliminary

1. Short title, extent and commencement. — (1) This Act shall be called the Goa, Daman and Diu Diseases of Animals Act, 1974.

(2) It shall extend to the whole of the Union territory of Goa, Daman and Diu.

(3) This section, section 2 and section 5 shall come into force at once. The Government may, from time to time, by notification in the Official Gazette, direct that all or any of the remaining provisions of this Act shall come into force in such area in respect of such scheduled disease and on such date as may be specified in the notification and may, by similar notification, direct that such provisions shall cease to be in force in any area from such date as may be specified therein.

2. Definitions. — In this Act, unless the context otherwise requires, —

- (a) "animal" means any domesticated animal or bird, or any animal or bird kept in confinement;
- (b) "export" means to take out of the Union territory, otherwise than across a customs frontier;
- (c) "Government" means the Government of Goa, Daman and Diu;
- (d) "import" means to bring into the Union territory, otherwise than across a customs frontier;
- (e) "infective animal" means an animal which is affected with a scheduled disease or has recently been in contact with or in close proximity to an animal so affected;
- (f) "Inspector" means an Inspector appointed under section 3;
- (g) "prescribed" means prescribed by rules;
- (h) "rules" means rules made under section 37;
- (i) "scheduled disease" means any disease specified in the schedule;
- (j) "transport" means to remove to one place from another place within the Union territory;
- (k) "Union territory" means Union territory of Goa, Daman and Diu;
- (l) "Veterinary Surgeon" means the Veterinary Surgeon appointed under section 3.

3. Appointment of Veterinary Surgeons and Inspectors. — (1) The Government may, by notification in the Official Gazette, appoint requisite number of persons to be Veterinary Surgeons for the purpose of this Act for the whole of the Union territory.

(2) The Government may, by notification in the Official Gazette, appoint requisite number of persons to be Inspectors for all or any of the purposes of this Act and specify the area within which he shall exercise the powers and perform the duties of an Inspector under this Act.

(3) A Veterinary Surgeon may exercise all the powers which an Inspector shall exercise under this Act, in addition to his powers as Veterinary Surgeon.

4. Veterinary Surgeons and Inspectors to be public servants. — Veterinary Surgeons and Inspectors appointed under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (XLV of 1860).

PART II

Eradication, Prevention and Control of Scheduled Diseases

5. Eradication of diseases in certain areas.— (1) The Government, with the object of eradicating as far as practicable any scheduled disease, may, by notification in the Official Gazette—

- (a) declare any local area to be an eradication area, and thereupon in such area any class or classes of animals specified in the notification shall be liable to be immunized in the manner described in the notification, and shall also for the purposes of identification be marked in the prescribed manner; and
- (b) prohibit or regulate the movement of any class or classes of animals into, or out of, or within, any local area which is for the time being declared to be an eradication area.

(2) For the purpose of immunizing any animal as provided in sub-section (1) the Veterinary Surgeon or Inspector may, by notice in writing served on any person, or published in any such local area or part thereof, in the manner prescribed, require any person or all persons, as the case may be, who own or are in charge of any such animal to produce the animal for immunization and marking at such time and place as is specified in the notice, and thereupon the person, or all persons, to whom the notice refers shall comply with the requisition, and shall also give all reasonable facilities and assistance for carrying out the immunization and marking:

Provided that, on an application made by the owner, or any person having charge of any animal required to be immunized and marked, the Veterinary Surgeon or Inspector may, for good and sufficient reason, exempt any animal from such immunization or marking and he shall, if so requested, furnish in writing to the owner, or person in charge of such animal, the reason for such exemption.

Explanation: "Immunization" for the purpose of this section means treatment with serum, or with both vaccine and serum.

6. Power to prohibit or regulate import, export or transport of, holding of markets, fairs etc. and traffic in infective animals etc.— (1) The Government may, for the purpose of preventing the outbreak or spread of any scheduled disease, by notification in the Official Gazette, prohibit, control or regulate in such manner and to such extent as it may think fit;

- (a) the import, export or transport of any animals or the carcasses thereof, or of any part of animals or carcasses thereof or of any fodder, bedding or other thing used in connection with animals, which may, in the opinion of the Government, carry infection, or
- (b) the holding of animal markets, animal fairs, animal exhibitions or other concentration of animals in any specified area,
- (c) the sale or other dealings in, infective animal or the carcasses of animals, which at the time of their death were infective, or any fodder, bedding or other thing used in connection with such animals which

may, in the opinion of the Government, carry infection.

(2) The Government may, by notification in the Official Gazette, specify the season or seasons during which and the route or routes by which animals may be imported into the Union territory, and no person shall import animals into the Union territory otherwise than during the season and by the route so appointed.

7. Establishment of quarantine stations.— (1) The Government may establish quarantine station for the inspection and detention of animals along the route appointed under sub-section (2) of section 6.

(2) All animals inspected or detained at a quarantine station shall be liable—

- (a) to be vaccinated against any scheduled disease if in the opinion of the officer in charge of such station it is necessary to do so; and
- (b) to be marked in the prescribed manner.

(3) The period of detention of animals at a quarantine station for the purpose of inspection, vaccination and marking shall be such as may be prescribed.

(4) The animals detained at a quarantine station shall remain under the care of the person in charge who shall be responsible for their feeding and upkeep and for the payment of such fee for their vaccination and marking as may be prescribed.

(5) The officer in charge of the quarantine station shall, at the time of release of an animal from the station, grant in such form as may be prescribed a permit to the person in charge of the animal and such person shall, while in charge of the animal, produce it whenever required to do so by an Inspector or a Police Officer.

8. Power to isolate infective animals and their examination.— (1) Where an Inspector has reason to believe that any animal is infective he may, by order in writing, direct the owner or person in charge of such animal to keep it where it is for the time being or to remove it or allow it to be removed to such place of isolation or segregation as may be specified in the order:

Provided that where there is no person in charge of the animal and the owner is unknown, or where the order cannot be communicated to the owner of the animal without undue delay or where the person in charge of the animal refuses to comply with the order under this sub-section, the Inspector may seize the animal and remove it to a place of isolation or segregation.

(2) The Inspector shall forthwith report to the Veterinary Surgeon every order or seizure under sub-section (1).

9. Power of Veterinary Surgeon to examine animals.— (1) On receipt of a report under sub-section (2) of section 8 the Veterinary Surgeon shall, as soon as practicable, examine the animal and all animals with which it has been in contact or which it has been in close proximity, and for this purpose may submit an animal to any prescribed test.

(2) If after such examination the Veterinary Surgeon, —

- (a) is of opinion that any animal is not infective, the Inspector shall forthwith return it to the person, who, in his opinion, is entitled to its possession:

Provided that where such person cannot, in the opinion of the Inspector, be found after reasonable inquiry, he shall send the animal to the nearest cattle pound or deal with it in such other manner as may be prescribed.

- (b) certifies in writing that any animal is affected with a scheduled disease the Inspector shall destroy the animal, or deal with it in such other manner as may be prescribed, or
- (c) certifies in writing that any animal is infective, though not diseased, the animal shall be dealt with in such manner as may be prescribed.

(3) The decision of the Veterinary Surgeon whether any animal has been in contact with or in close proximity to an animal suspected to be affected with a scheduled disease shall be final.

10. Compensation for animals destroyed. — (1) The owner of an animal destroyed under sub-section (2) of section 9 may be paid such compensation as shall be determined in the manner prescribed;

Provided that no compensation shall be paid —

- (i) to any person convicted of any offence punishable under this Act committed in respect of such animal; or
- (ii) in respect of any animal which, when it was imported, was affected with a scheduled disease on account of which it was destroyed.

(2) The decision under sub-section (1) regarding the right of a person to be paid any compensation or the amount of such compensation shall be final.

11. Declaration of private infected places and examination of such places by Veterinary Surgeon. —

(1) If an Inspector has reason to believe that an infective animal is kept on any land, or in any building or other place, he shall, forthwith, by order in writing, declare such land, building or place to be an infected place. The Inspector shall deliver a copy of the order to the owner, occupier or person in charge of the infected place and report his action to the Veterinary Surgeon:

Provided that nothing in this sub-section shall apply to any place which is owned by or is under the control or management of, any local authority or a railway administration or a port authority and in which animals are kept temporarily for purposes of sale or exhibition or while in transit.

(2) On receipt of a report under sub-section (1), the Veterinary Surgeon shall, as soon as practicable, examine the infected place and the animals kept therein. After such examination, he shall either confirm or cancel the order passed by the Inspector.

(3) If the Veterinary Surgeon confirms the order passed by the Inspector, he may declare all places in which animals are kept, temporarily or otherwise,

within a radius not exceeding one mile from the infected place, to be infected places. The Veterinary Surgeon shall give a written notice of such declaration to the owners, occupiers or persons in charge of such places. The Veterinary Surgeon shall thereafter report the action taken by him under this section to the Government.

(4) If the Veterinary Surgeon cancels the order passed by the Inspector, the place specified in such order shall cease to be an infected place and the Inspector shall give notice accordingly to the owner, occupier or person in charge of such place.

12. Declaration of public infected places. — (1) Where the Veterinary Surgeon has reason to believe that an infective animal is or has been kept in any place which is owned by or is under the control or management of any local authority or railway administration or a port authority and in which animals are kept temporarily for purposes of sale or exhibition or while in transit, he may, by order in writing, declare such place to be an infected place.

(2) The Veterinary Surgeon shall —

- (a) cause a copy of the order passed by him under sub-section (1) to be exhibited prominently in the infected place in the regional language of the locality;
- (b) cause a copy of such order to be delivered at the office of the local authority or to the station master of the nearest railway station or to the officer in charge of the port or in charge of a shipping office at such port, as the case may be;
- (c) cause a copy of the order to be sent to the nearest police station; and
- (d) forthwith report the action taken by him to the Government.

13. Power of Government to declare infected areas. — (1) The Government on receipt of the report may —

- (a) confirm the declaration under sub-section (1) or (3) of section 11 or sub-section (1) of section 12, either with or without modification; or
- (b) cancel any such declaration.

(2) Where the Government confirms any such declaration, either with or without modification, a notification shall be published in the Official Gazette defining the limits of the area to which the declaration with the modifications, if any, made therein, shall apply and declaring such area to be an infected area.

(3) The Government may, by notification in the Official Gazette, add to, amend, vary or rescind any notification published under sub-section (2) either on its motion or on a further report of the Veterinary Surgeon submitted to it.

(4) On publication of a notification under sub-section (2) or (3), any place declared by the Inspector or the Veterinary Surgeon to be an infected place and not included in the infected area as defined in such notification shall cease to be an infected place and the Inspector shall give notice accordingly to the owner, occupier or persons in charge of such place.

(5) The Inspector shall cause to be exhibited in some prominent place in the infected area and in the regional language thereof a copy of the notification issued under sub-section (2) or (3).

(6) Where the Government cancels any declaration referred to in sub-section (2), any place specified in such declaration shall cease to be an infected place and the Inspector shall give notice accordingly to all persons to whom copies of such declaration were delivered or on whom notices of such declaration were served.

(7) The Government may, subject to such conditions, if any, as it thinks fit, delegate all or any of its powers under this section to the Collector of a District; and thereupon all or, as the case may be, the relevant provisions of this section, shall apply in relation to such officer as they apply in relation to the Government.

14. Removal of animals and other things from infected area or place prohibited without licence. —

(1) Where any area or place has been declared to be an infected area or place under the foregoing provisions, no person shall, while such a declaration remains in force, remove any infected animal, alive or dead, or any part of an animal or any feed, bedding or other thing used in connection with an animal, save in accordance with the conditions of a licence granted by the Inspector.

(2) Nothing contained in sub-section (1) shall apply to the carriage by a railway, of any animal or thing referred to in that sub-section through an infected area or place;

Provided that where any such animal or thing, while in transit through an infected area or place, is unloaded therein, it shall not be removed therefrom save in accordance with the provisions of sub-section (1).

15. Power to require animals, etc. to be brought to infected areas. — Where any animal or thing referred to in section 14 is removed from an infected area or place otherwise than in accordance with the conditions of a licence granted under the said section 14, any Inspector or Police Officer may require the owner or person in charge of such animal or thing to take it back to such area or place;

Provided that nothing in this section shall affect the powers of an Inspector under section 8 to deal with infective animals.

16. Cleansing and disinfection of vessels and vehicles. — (1) Every vessel or vehicle used by a common carrier for the transport of animal shall be cleansed and disinfected by him at such periods and in such manner as may be prescribed.

(2) The person in charge of every such vessel or vehicle shall, when required to do so by an Inspector, cause the vessel or vehicle to be taken to such place as the Inspector may direct and to stop and remain stationary for so long as may reasonably be necessary for the purpose of enabling the Inspector to inspect such vessel or vehicle. The Inspector may, after such inspection, if in his opinion the vessel or vehicle is not in a sanitary condition, require it to be cleansed and disinfected in the prescribed manner.

(3) Nothing in this section shall apply to the rolling stock of any railway.

17. Power to require disinfection of infected premises, vessels or vehicles. — Subject to such rules as may be prescribed, the Veterinary Surgeon may, by order in writing, require the owner, occupier or person in charge of any land, building or other place or of any vessel or vehicle in which an infective animal has been kept, to have such land, building, place, vessel or vehicle disinfected, and the internal fittings thereof and other things found therein or near thereto to be disinfected or destroyed in such manner and to such extent as may be specified in the order.

18. Power of Veterinary Surgeon to hold post-mortem. — Subject to such rules as may be prescribed, the Veterinary Surgeon may make or cause to be made a post-mortem examination of any animal which at the time of its death was, or is suspected to have been, infective, and for this purpose he may cause the carcass of such animal to be exhumed.

19. Duty of certain persons to report scheduled diseases. — Every owner or person in charge, and every Veterinary practitioner who has been called to treat an animal which he has reason to believe to be affected with a scheduled disease, shall forthwith report the fact to the Inspector having jurisdiction in the area.

20. Duty of person in charge to isolate infected animals. — Every owner or person in charge of an animal which he has reason to believe to be affected with a scheduled disease, shall keep that animal in a closed space separate from animals not so affected.

Explanation: — "Closed space" for the purpose of this section means any place, enclosed in such manner, and situated at such distance, as to effectively prevent any animal affected with a scheduled disease from coming into contact with any animal not so affected, or any animal not so affected from coming into contact with an animal so affected.

21. Keeping or grazing infective animals prohibited. — No person shall keep or graze in open or unenclosed land to which other persons have a right of access for their animals, any animal which he knows to be infective.

22. Bringing of infective animals in market, etc. prohibited. — No person shall bring or attempt to bring into any market, fair, exhibition or other concentration of animals, any animal which he knows to be infective.

23. Placing of carcass of infective animals in river, etc. prohibited. — No person shall place or cause or permit to be placed in any river, lake, canal or other water or in the sea within such distance from the shore, as may be prescribed, the carcass or any part of the carcass of any animal which at the time of its death was infective or which was destroyed on account of its being infective or suspected to be infective.

24. Disinterring without lawful authority, carcass of animal prohibited. — No person shall, without lawful authority, disinter or cause to be disinterred the carcass or any part of the carcass of any animal which at the time of its death was infective or which was destroyed on account of its being infective or suspected to be infective.

25. Powers of entry and inspection.— Subject to such rules as may be prescribed, an Inspector may enter upon and inspect any land, building or other place or any vessel or vehicle for the purpose of exercising the powers and performing the duties conferred or imposed on him by or under this Act.

26. Enforcement of orders and recovery of expenses.— (1) Whereby any notice, requisition or order made under this Act or under any rule or notification issued thereunder, any person is required to take any measures or to do anything in respect of any property owned or occupied by him or in his charge, a reasonable time shall be specified in such notice, requisition or order within which such measures shall be taken or such things shall be done, as the case may be.

(2) If such measures are not taken or such thing is not done within the time so specified, the authority issuing the notice, requisition or order, may cause the measures to be taken or the thing to be done at the cost of the person concerned.

(3) The cost of any measures taken or thing done under sub-section (2) shall be recoverable from the person concerned in the manner provided by the Code of Criminal Procedure, 1898 (V of 1898) for the recovery of fines imposed by a Court as if such cost were a fine imposed by a Court.

27. Power of Inspector to decide whether or not animal is infective.— If any question arises under this Act whether or not an animal is an infective animal, the question shall be decided by the Veterinary Surgeon and his decision shall be final.

28. Penalties.— Whoever, —

- (i) fails to comply with or contravenes the terms of any notification issued under section 5, or fails to carry out any requisition made or directions given, by or under the said section, or
- (ii) fails to carry out any direction specified in, or contravenes the terms of, any notification issued under section 6 or imports any animal in contravention of the provisions of sub-section (2) thereof, or
- (iii) fails to feed or look after the upkeep of the animal under sub-section (4) of section 7 or fails to produce the permit under sub-section (5) thereof, or
- (iv) fails to comply with an order made by an Inspector under sub-section (1) of section 8, or
- (v) removes any animal or thing from an infected area or place in contravention of the provisions of section 14, or
- (vi) fails to comply with any direction given by an Inspector or a Police Officer under section 15, or
- (vii) fails to cleanse or disinfect any vessel, or vehicle used for removing animals in the manner prescribed as required under sub-section (1), or fails to cause any vessel or vehicle to stop and remain stationary when required to do so under sub-section (2), of section 16, or
- (viii) fails to comply with an order made by a Veterinary Surgeon under section 17, or

- (ix) fails to report that an animal is infective as required by section 19, or
- (x) fails to keep an infective animal separate as required by section 20, or
- (xi) keeps or grazes any animal which he knows to be infective in contravention of the provisions of section 21, or
- (xii) brings or attempts to bring any animal which he knows to be infective in contravention of the provisions of section 22, or
- (xiii) disinters or causes to be disinterred the carcass or any part of the carcass of any animal which at the time of its death was infective or was destroyed on account of its being infective or suspected to be infective in contravention of the provisions of section 24,

shall, on conviction, be punished in the case of a first conviction with fine which may extend to one hundred rupees, and in the case of a second or subsequent conviction whether under the same or any other clause of this section, with simple imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees or with both.

29. Penalty for placing carcass of infective animal in river, etc.— Whoever places or causes or permits to be placed in any river, lake, canal or other water or in the sea within such distance from the shore, as may be prescribed, the carcass or any part of the carcass of any animal which at the time of its death was infected or which was destroyed on account of its being infective or suspected to be infective, in contravention of the provisions of section 23, shall, on conviction, be punished, in the case of a first conviction with imprisonment for a term which may extend to six months, or with fine which may extend to one hundred rupees, or with both, and in the case of a subsequent conviction with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees or with both.

30. Penalty for vexatious entry, inspection and seizure.— (1) Whoever, being an Inspector or a Veterinary Surgeon, appointed under this Act, vexatiously and unnecessarily enters or inspects any land, building or other place or any vessel or vehicle or seizes or detains any animal shall, on conviction, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(2) No prosecution under this section shall be instituted after the expiry of three months from the date on which the offence has been committed.

31. Officers bound to assist Inspectors and Veterinary Surgeons.— All Village Officers and all officers of the departments of revenue, agriculture and veterinary shall be bound

- (a) to give immediate information to the Veterinary Surgeon and Inspector having jurisdiction in the area regarding the prevalence of a scheduled disease among animals in the area,
- (b) to take all necessary measures to prevent the spread of disease, and
- (c) to assist the Veterinary Surgeon and Ins-

pector to carry out the provisions of this Act.

32. Powers of arrest and seizure. — (1) Any police officer, not below the rank of sub-inspector, may, without an order from a Magistrate and without a warrant, arrest any person for whose arrest a requisition has been received from an Inspector or a Veterinary Surgeon, provided that the requisition specifies the person to be arrested, and the offence punishable under this Act in which such person has been concerned.

(2) Such police officer may seize any animal in respect of which an offence has been committed, and shall without delay obtain the orders of a Judicial Magistrate for its custody.

33. Jurisdiction of Magistrate. — No Magistrate, other than a Judicial Magistrate of the First Class or a Judicial Magistrate of the Second Class, especially empowered in this behalf by the Government, shall try any offence punishable under this Act.

34. Bar of claim to compensation. — No person shall, except as provided for in section 10, be entitled to any compensation on account of the destruction of any animal or thing under the Act or of any loss, injury or inconvenience caused to him by reason of anything lawfully done under this Act.

35. Officers to act subject to orders of the Government. — All officers shall exercise the powers and perform the duties conferred and imposed on them by or under this Act in accordance with such orders not inconsistent with the provisions of this Act, as the Government may from time to time make.

36. Protection of action taken under this Act. — No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act or the rules made under this Act.

37. Power to make rules. — (1) The Government may make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing provisions, such rules may be made for all or any of the following matters, namely:

- (i) the manner of marking animals under sub-section (1), and the manner of serving or publishing notices under sub-section (2), of section 5;
- (ii) the manner of marking animals under sub-section (2), the period of detention under sub-section (3), the amount of fee for the vaccination and marking of animals under sub-section (4) and the form of permit under sub-section (5), of section 7;
- (iii) the test to which an animal may be submitted under sub-section (1) and the manner in which an animal may be dealt with under sub-section (2) of section 9;
- (iv) the manner in which compensation shall be determined under section 10;
- (v) the period at which and the manner in which the vessels and vehicles shall be cleansed and disinfected under section 16;

- (vi) for disinfecting land, building or other place or vessel or vehicle under section 17;
- (vii) the making of post-mortem examinations under section 18;
- (viii) the distance from the shore within which carcasses shall not be placed under section 23;
- (ix) for regulating the powers of an Inspector under section 25.

(3) In making a rule under sub-section (1) or sub-section (2), the Government may provide that a breach thereof shall be punishable with fine which may extend in the case of a first conviction to Rs. 50/- and in the case of a second or subsequent conviction to Rs. 100/-.

(4) The rules made under this section shall, subject to the condition of previous publication, be published in the Official Gazette.

(5) Every rule made under this Act shall be laid, as soon as may be after it is made, before the Legislative Assembly of the Union territory while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in the rule or the Assembly agrees that the rule should not be made, the rule shall have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

38. Power of Government to add to Schedule: — The Government may, by notification in the Official Gazette, specify in the Schedule any disease affecting animals and, on the issue of such notification, the Schedule shall be deemed to be amended by the inclusion of the said disease therein.

SCHEDULE

1. Rinderpest or cattle plague
2. Foot and Mouth Disease
3. Haemorrhagic Septicaemia
4. Black Quarter
5. Anthrax
6. Tuberculosis
7. Johne's Disease
8. Rabies
9. South African Horse Sickness
10. Salmonellosis (i.e. 'Fowl Typhoid' or 'Pul-lorum Disease')
11. Swine Fever

Secretariat,
Panaji,
3rd June, 1974.

B. M. MASURKAR
Secretary to the Government of Goa,
Daman and Diu, Law and Judiciary
Department.

Notification

LD/2597/74

The following notification received from the Government of India, Ministry of Agriculture (Department of Agriculture) New-Delhi, is hereby published for general information of the Public.

M. S. Borkar, Under Secretary (Law).
Panaji, 22nd April, 1974.

GOVERNMENT OF INDIA**MINISTRY OF AGRICULTURE**

(Department of Agriculture)

*New Delhi, the 11th March, 1974***Notification**

GSR No. 126(E) In exercise of the powers conferred by Section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes the following Order further to amend the Fertiliser (Movement Control) Order, 1973 namely:—

1. (1) This Order may be called the Fertiliser (Movement Control) Amendment Order, 1974.

(2) It shall come into force on the date of its publication in the Official Gazette.

2. In the Schedule to the Fertiliser (Movement Control) Order, 1973—

(1) against S. No. 14, for the entry, the following entry shall be substituted, namely:—

"Shriram Chemical Industries (Unit: Shriram Fertilisers and Chemicals), Kota (Rajasthan)".

(2) after S. No. 37 and the entries relating thereto, the following S. No. and entry shall be inserted, namely:—

Sr. No.	Name of the Manufacturer
"38.	Fertiliser Corporation of India Durgapur Unit, West Bengal"

Sd/-

KUMARI ANNA R. GEORGE

Joint Secretary to the Government of India

(No. 10-18/73-MPRSTU)

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